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7 Attorneys for United States of America

8 UNITED STATES DISTRICT COURT
9 CENTRAL DISTRICT OF CALIFORNIA
10 SOUTHERN DIVISION

11 UNITED STATES OF AMERICA,
12 Plaintiff,
13 vs.
14 NAGESH SHETTY, ET AL.,
15 Defendants.
16

Case No. SACV12-930 DOC (MLGx)
NOTICE OF FILING OF NOTICE OF
PENDENCY OF ACTION (LIS PENDENS)
FOR PARCEL NO. 149-371-14

Cal. Code Civ. Proc. § 405.22

17
18 Please take notice that, by attaching it hereto, the United States hereby
19 files a copy of the Notice of Pendency of Action (Lis Pendens) for the real property
20 described therein that is the subject of the above-captioned case, located in the
21 County of Orange with parcel no. 149-371-14.

22 ANDRE BIROTTE, JR.
United States Attorney
23 SANDRA R. BROWN
Assistant U.S. Attorney, Chief, Tax Division
24

25 Dated: 12/26/2012

26 DANIEL LAYTON
Assistant United States Attorney
27 Attorneys for United States of America
28

Recorded in Official Records, Orange County
Renee Ramirez, Assistant Clerk-Recorder



NO FEE

2012000762280 12:50 pm 12/10/12

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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

NAGESH SHETTY, as an individual and as trustee of the Shetty Family Trust; ANITA SHETTY, as an individual and as trustee of the Shetty Family Trust; RICHARD D'SOUZA, a.k.a. RICHARD D'SOUSA or RICHARD DE SOUZA; MARIE SHETTY as successor to the estate of SUBBAYYA SHETTY; MAHABALA SHETTY; DAVID M. DUDLEY; STATE OF CALIFORNIA, through its agency THE FRANCHISE TAX BOARD; ORANGE COUNTY TREASURER-TAX COLLECTOR; UNITED MERCHANTS ASSOCIATION, a California Corporation; MIDFIRST BANK; NCO PORTFOLIO MANAGEMENT; CITIMORTGAGE, INC.; CAPITAL ONE; MESA VERDE PLAZA, LP As Successor In Interest to Mesa Verde Plaza, A California General Partnership; U.S. BANK, N.A. as Trustee for the registered holders of Structured Asset Securities Corporation Mortgage Pass-Through Certificates, Series 2007-TCL; and DIVERSIFIED ACCEPTANCE CORPORATION, dba M. LEONARD AND ASSOCIATES, as successor in interest to UNITED MERCHANTS ASSOCIATION,

Defendants.

Case No. SACV12-930 DOC (MLGx)

NOTICE OF PENDENCY OF ACTION
(LIS PENDENS) CCP § 405

Titleholder: A. NAGESH SHETTY and ANITA E. SHETTY as trustees of the Shetty Family Trust, dated February 27, 1991

Assessor's Parcel No:
149-371-14

U.S. GOVERNMENT
TO BE RECORDED BY COUNTY
RECORDER WITHOUT ADVANCE
PAYMENT OF FILING FEE
CAL. GOVERNMENT CODE § 27202

1
2 PLEASE TAKE NOTICE that the United States of America filed a COMPLAINT
3 (1) TO REDUCE JOINT FEDERAL TAX ASSESSMENTS TO JUDGMENT; (2) FOR A
4 DETERMINATION THAT REAL PROPERTY IS TITLED TO RICHARD D'SOUZA AS
5 NOMINEE OR IN RESULTING TRUST FOR THE BENEFIT OF NAGESH SHETTY AND
6 ANITA SHETTY; (3) TO SET ASIDE FRAUDULENT TRANSFER OF REAL PROPERTY
7 FROM NAGESH SHETTY AND ANITA SHETTY TO RICHARD D'SOUZA; and (4) TO
8 FORECLOSE FEDERAL TAX LIENS ON REAL PROPERTIES against the above-named
9 parties at case no. SACV12-930 DOC (MLGx) in the United States District Court for
10 the Central District of California.

11 The Complaint seeks an order of foreclosure upon certain real property
12 within the county of Orange, State of California, with assessor's parcel no. 149-
13 371-14, legally described as:

14 LOT 63 OF TRACT. NO. 5664, AS PER MAP RECORDED IN BOOK 424 PAGES
15 31 TO 34 OF MISCELLANEOUS MAPS IN THE OFFICE OF THE COUNTY
16 RECORDER OF SAID COUNTY AND STATE.

17
18 NAGESH SHETTY and ANITA SHETTY originally obtained this property
19 through a Grant Deed dated June 27, 1988, which was recorded in Orange County
20 on September 30, 1988, at instrument no. 88-498374. On December 29, 1998, a
21 Grant Deed executed on December 10, 1998, transferring this property from the
22 Nagesh Shetty and Anita Shetty as husband and wife as community property to
23 themselves as trustees of the Shetty Family Trust was recorded in Orange County
24 at instrument no. 19980896740. Nagesh Shetty and Anita Shetty are also known
25 as A. Nagesh Shetty and Anita Edviz Shetty.

26 The following individuals and entities have been named as parties to this
27 action: NAGESH SHETTY, as an individual and as trustee of the Shetty Family Trust;
28 ANITA SHETTY, as an individual and as trustee of the Shetty Family Trust; RICHARD

1 D'SOUZA, a.k.a. RICHARD D'SOUSA or RICHARD DE SOUZA; MARIE SHETTY as
2 successor to the estate of SUBBAYYA SHETTY; MAHABALA SHETTY; DAVID M.
3 DUDLEY; STATE OF CALIFORNIA, through its agency THE FRANCHISE TAX BOARD;
4 ORANGE COUNTY TREASURER-TAX COLLECTOR; UNITED MERCHANTS
5 ASSOCIATION, a California Corporation; MIDFIRST BANK; NCO PORTFOLIO
6 MANAGEMENT; CITIMORTGAGE, INC.; CAPITAL ONE; MESA VERDE PLAZA, LP As
7 Successor In Interest to Mesa Verde Plaza, A California General Partnership; U.S.
8 BANK, N.A. as Trustee for the registered holders of Structured Asset Securities
9 Corporation Mortgage Pass-Through Certificates, Series 2007-TCl; and
10 DIVERSIFIED ACCEPTANCE CORPORATION, dba M. LEONARD AND ASSOCIATES, as
11 successor in interest to UNITED MERCHANTS ASSOCIATION.

12
13
14
15
16 Dated: 11/2/2012

Respectfully submitted,
ANDRÉ BIROTTE, JR., United States Attorney
SANDRA R. BROWN, AUSA,
Chief, Tax Division



DANIEL LAYTON
Assistant United States Attorney
Attorneys for the United States of America

PROOF OF SERVICE BY MAILING

I am over the age of 18 and not a party to the within action. I am employed by the Office of the United States Attorney, Central District of California. My business address is 300 North Los Angeles Street, Suite 7211, Los Angeles, California 90012.

On **November 6, 2012**, I served Notice of Pendency of Action (Lis Pendens) CCP § 405 on the person and entity name below by enclosing a copy in an envelope addressed as shown below and placing the envelope for collection and mailing on the date and at the place shown below following our ordinary office practices:

SEE ATTACHED

Additionally, the following parties are being served by first class mail international, registered, return receipt:

Richard D'Souza
aka Richard DeSouza
72 Wilclay Avenue
Markham, Ontario, Canada L3S 1R1

I am readily familiar with the practice of this office for collection and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid.

Date of mailing: **November 6, 2012**.

Place of mailing: Los Angeles, California

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on: **November 6, 2012**, Los Angeles, California.


MARIA LUISA Q. BULLARD

ATTACHMENT TO PROOF OF SERVICE (Page 1 of 3)

The following were served by certified mail, return receipt requested:

Marla K Markman
CAAG - Office of Attorney General of California
Attorneys for the State of California, Franchise Tax Board
300 S. Spring St, Ste 1702
Los Angeles, CA 90013-1230

Marisa Matsumura
Office of Orange County Counsel
Attorneys for Orange County Treasurer-Tax Collector
P.O. Box 1379
Santa Ana, CA 92702

Mahabala Shetty
1353 Crestview Dr.
Oceanside, CA 92056

CitiMortgage, Inc.
701 60th St. N.
Sioux Falls, SD 57104

Jennifer J. Maas, Attorney at Law
WOLFE & WYMAN LLP
Attorneys for CitiMortgage, Inc.
2301 Dupont Drive, Suite 300 • Irvine, CA 92612

Marie Shetty, as successor in interest to Subbayya Shetty
1068 Piney Z Plantation Road
Tallahassee, FL 32308

Diversified Acceptance Corporation, dba M. Leonard and Associates
14520 Erwin St.
Van Nuys, CA 91411

Midfirst Bank
501 NW Grand Blvd
Oklahoma City, OK 73118

MESA VERDE PLAZA, LP
1525 Mesa Verde Dr. E, Suite 209
Cosa Mesa, CA 92626

Boyd Hudson
Attorney for Richard D'Souza aka Richard DeSouza
251 S. Lake Ave. Ste 930
Pasadena, CA 91101

ATTACHMENT TO PROOF OF SERVICE (Page 2 of 3)

Orange County Treasurer-Tax Collector
11 Civic Center Plaza, Room G-58
Santa Ana, CA 92702

David M. Dudley
3415 S. Sepulveda Blvd., Ste. 320
Los Angeles, CA

Franchise Tax Board
9645 Butterfield Way
Sacramento, CA 95827

Anita Shetty
9332 Gateshead Dr.
Huntington Beach, CA 92646

Nagesh Shetty
9332 Gateshead Dr.
Huntington Beach, CA 92646

NCO Portfolio Management
3 ADA, Irvine, CA 92618

NCO Portfolio Management
c/o CT Corporation
818 W. Seventh St., 2nd Floor
Los Angeles, CA 90017

Capital One
1680 Capital One Dr.
McLean, VA 22102

U.S. Bank
U.S. Bancorp Center
800 Nicollet Mall
Minneapolis, MN 55402

Sara Firoozeh
HOUSER
& ALLISON, APC
Attorneys for U.S. Bank
9970 Research Drive
Irvine, CA 92618

ATTACHMENT TO PROOF OF SERVICE (Page 3 of 3)

The following party was served by first class mail international, registered, return receipt requested:

Richard D'Souza
Aka Richard DeSouza
72 Wilclay Ave.
Markham, Ontario, Canada L3S 1R1

PROOF OF SERVICE BY MAILING

I am over the age of 18 and not a party to the within action. I am employed by the Office of the United States Attorney, Central District of California. My business address is 300 North Los Angeles Street, Suite 7211, Los Angeles, California 90012.

On **December 27, 2012**, I served

Notice of Filing of Notice of Pendency of Action (Lis Pendens) For Parcel No. 449-371-14

on the person and entity name below by enclosing a copy in an envelope addressed as shown below and placing the envelope for collection and mailing on the date and at the place shown below following our ordinary office practices. I am readily familiar with the practice of this office for collection and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid.

SEE ATTACHED.

Date of mailing: **December 27, 2012**.

Place of mailing: Los Angeles, California

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on: **December 27, 2012**, Los Angeles, California.


MARIA LUISA Q. BULLARD

USA V. NAGESH SHETTY
SA CV 12-930 DOC(MLGx)

SERVICE LIST:

N. Kelly Hoang
Attorney for Nagesh and Anita Shetty
600 Anton Blvd., 11th Floor
Costa Mesa, CA 92626

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Attorneys for the State of California, Franchise Tax Board
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Office of Orange County Counsel
Attorneys for Orange County Treasurer-Tax Collector
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